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JUN 16 2006

Submitted by:

Masimo Corporation

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Company Contact:

James J. Cronin, Vice President, Regulatory Affairs/Quality Assurance

Date Summary Prepared:

January 17, 2006

Trade Name

LNCS and SPO2.com Oximetry Sensors

Common Name

Oximeter Sensor

Classification Name and Product Code:

Oximeter (74DQA) (870.2700)

Substantially Equivalent Devices:

SPO2.COM A, P, I, N, RS-I Pulse Oximeter Sensors 510(k) Number - K033298

LNCS Oximetry Sensors – K041815 LNCS Oximetry Sensors – K051212

Device Description

The LNCS Oximetry Sensors are fully compatible disposable sensors for use with Masimo SET and Masimo SET compatible pulse oximeter monitors and also with Nellcor and Nellcor compatible pulse oximeter monitors. There is no change in design to the sensors. The only change is to add that the sensors can be sterilized by Ethylene Oxide.

The SPO2.COM Oximetry Sensors are fully compatible disposable sensors for use with Nellcor and Nellcor compatible pulse oximeter monitors. There is no change in design to the sensors. The only change is to add that the sensors can be sterilized by Ethylene Oxide.

Intended Use

The LNCS oximetry sensors are intended for the continuous noninvasive monitoring of functional oxygen saturation of arterial hemoglobin (SpO₂) and pulse rate (measured by an SpO₂ sensor) for adult, pediatric, infant, and neonatal patients in hospitals, hospital-type facilities, mobile, and home environments.

The SPO2.COM oximetry sensors are intended for the continuous noninvasive monitoring of functional oxygen saturation of arterial hemoglobin (SpO_2) and pulse rate (measured by an SpO_2 sensor) for adult, pediatric, infant, and neonatal patients in hospitals, hospital-type facilities, mobile, and home environments.

510(k) SUMMARY

Technology Comparison

The LNCS and SPO2.COM oximetry sensors are equivalent in intended use, design, principles of operation, materials, and performance to predicate sensors and operate on identical principles of non-invasive optical assessment of tissue oxygenation using emitters and detectors.

The LNCS oximetry sensors are designed, configured, and manufactured for full compatibility with Masimo SET and Masimo SET compatible pulse oximeters and Nellcor and Nellcor compatible pulse oximeter monitors. The LNCS oximetry sensors are constructed of exact materials and components as used in the predicate devices.

The SPO2.COM oximetry sensors are designed, configured, and manufactured for full compatibility with Nellcor and Nellcor compatible pulse oximeter monitors. The SPO2.COM oximetry sensors are constructed of exact materials and components as used in the predicate devices.

The accuracy of the LNCS and SPO2.COM oximetry sensors is equivalent to those of the predicate devices.

Performance Testing

Performance data include results from Ethylene Oxide Sterilization Validation Testing and in-house laboratory testing.

The performance data demonstrate that the LNCS and SPO2.COM sensors are substantially equivalent to the LNCS and SPO2.COM sensors before and after Ethylene Oxide Sterilization.

Conclusion

The results of the performance data demonstrate that the LNCS and SPO2.COM oximetry sensors are as safe and effective than the legally marketed predicate devices.

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JUN 16 2006

Food and Drug Administration 9200 Corporate Boulevard Rockville MD 20850

Mr. James J. Cronin Vice President, Regulatory Affairs/Quality Assurance Masimo Corporation 40 Parker Irvine, California 92618

Re: K060143

Trade/Device Name: LNCS and SPO2.COM Sensors

Regulation Number: 21 CFR 870.2700

Regulation Name: Oximeter

Regulatory Class: II Product Code: DQA Dated: June 9, 2006 Received: June 12, 2006

Dear Mr. Cronin:

We have reviewed your Section 510(k) premarket notification of intent to market the device referenced above and have determined the device is substantially equivalent (for the indications for use stated in the enclosure) to legally marketed predicate devices marketed in interstate commerce prior to May 28, 1976, the enactment date of the Medical Device Amendments, or to devices that have been reclassified in accordance with the provisions of the Federal Food, Drug, and Cosmetic Act (Act) that do not require approval of a premarket approval application (PMA). You may, therefore, market the device, subject to the general controls provisions of the Act. The general controls provisions of the Act include requirements for annual registration, listing of devices, good manufacturing practice, labeling, and prohibitions against misbranding and adulteration.

If your device is classified (see above) into either class II (Special Controls) or class III (PMA), it may be subject to such additional controls. Existing major regulations affecting your device can be found in the Code of Federal Regulations, Title 21, Parts 800 to 898. In addition, FDA may publish further announcements concerning your device in the <u>Federal</u> Register.

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Please be advised that FDA's issuance of a substantial equivalence determination does not mean that FDA has made a determination that your device complies with other requirements of the Act or any Federal statutes and regulations administered by other Federal agencies. You must comply with all the Act's requirements, including, but not limited to: registration and listing (21 CFR Part 807); labeling (21 CFR Part 801); good manufacturing practice requirements as set forth in the quality systems (QS) regulation (21 CFR Part 820); and if applicable, the electronic product radiation control provisions (Sections 531-542 of the Act); 21 CFR 1000-1050.

This letter will allow you to begin marketing your device as described in your Section 510(k) premarket notification. The FDA finding of substantial equivalence of your device to a legally marketed predicate device results in a classification for your device and thus, permits your device to proceed to the market.

If you desire specific advice for your device on our labeling regulation (21 CFR Part 801), please contact the Office of Compliance at (240) 276-0120. Also, please note the regulation entitled, "Misbranding by reference to premarket notification" (21 CFR Part 807.97). You may obtain other general information on your responsibilities under the Act from the Division of Small Manufacturers, International and Consumer Assistance at its toll-free number (800) 638-2041 or (240) 276-3150 or at its Internet address http://www.fda.gov/cdrh/industry/support/index.html.

Sincerely yours,

Chiu Lin, Ph.D.

Director

Division of Anesthesiology, General Hospital, Infection Control and Dental Devices

Office of Device Evaluation

Center for Devices and Radiological Health

Enclosure

Indications for Use

510(k) Number (if known):

Device Name:

LNCS and SPO2.COM Sensors

Indications For Use:

The LNCS Sensors are indicated for the continuous noninvasive monitoring of functional oxygen saturation of arterial hemoglobin (SpO₂) and pulse rate (measured by an SpO₂ sensor) for use with adult, pediatric, infant, and neonatal patients during both no motion and motion conditions, and for patients who are well or poorly perfused in hospitals, hospital-type facilities, mobile, and home environments.

The SPO2.COM Sensors are indicated for the continuous noninvasive monitoring of functional oxygen saturation of arterial hemoglobin (SpO_2) and pulse rate (measured by an SpO_2 sensor) for use with adult, pediatric, infant, and neonatal patients in hospitals, hospital-type facilities, mobile, and home environments.

Prescription Use X (Per 21 CFR 801 Subpart D) AND/OR

Over-The-Counter Use _____(Per 21 CFR 801 Subpart C)

(PLEASE DO NOT WRITE BELOW THIS LINE-CONTINUE ON ANOTHER PAGE IF NEEDED)

Concurrence of CDRH, Office of Device Evaluation (ODE)

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Number: K060/43

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